IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

FRIDAY, THE 9TH MARCH 2007 / 18TH PHALGUNA 1928

WP(C).No. 7953 of 2007(V)

PETITIONER:

P.M.ASHRAF,
PROPRIETOR, KALPAKA CHICKEN AGENCY,
PUTHANATHANI, PUNNATHALA P.O.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON
SRI.MAHESH V.MENON

RESPONDENT:

COMMERCIAL TAX OFFICER (A.A.),
DEPARTMENT OF COMMERCIAL TAXES, MALAPPURAM.

BY SR.GOVT.PLEADER SRI. MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 09/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 7953 OF 2007-V

JUDGMENT

The petitioner challenges Ext.P6 order of assessment of K.V.A.T for the period from 1.12.2005 to 31.03.2006. According to him, the said order has been passed in violation of the principles of natural justice. He sought extension of time for filing reply to the notice. There was no response to it. Though, he filed a detailed reply, the assessing authority proceeded on the footing that no such reply was filed. Thus, the order has been passed in violation of the principles of natural justice. So, the petitioner prays, this Court may entertain this Writ Petition, quash Ext.P6 and remit it to the assessing authority for passing fresh orders in accordance with law. The learned counsel for the petitioner also points out that this Court and the Apex Court have held that when there is violation of the principles of natural justice, the aggrieved party need not be turned away to invoke the appellate remedy.

2. The petitioner can get effective remedy from the appellate authority, if he is aggrieved by Ext.P6 order. When there is another forum which can grant relief to the petitioner, it is unnecessary for this Court to

entertain this writ petition. Though, this Court may entertain a writ petition when the order challenged therein is passed in violation of the principles of natural justice, notwithstanding the existence of an alternative remedy, no court has, so far, held that this Court must entertain it. I think, this Court's time and resources should be preserved for dealing with matters, which this Court alone can handle. This Court will be doing a great disservice, if it entertains a writ petition in a matter which other forums can also handle. So, this Writ Petition is dismissed without prejudice to the contentions of the petitioner.

9th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/